



***TAX APPEAL BOARD***

**SUPERIOR COURT OF RECORD**

***#27, FREDERICK STREET, PORT-OF-SPAIN, TRINIDAD, WEST INDIES.***

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**[www.taxappealboard.gov.tt](http://www.taxappealboard.gov.tt)**

**PRACTICE DIRECTION NO. 7 OF 2020**

**PROTOCOLS FOR ONLINE HEARINGS**

- (1) The incidence of the COVID-19 pandemic has changed the way of doing business. It is therefore imperative that the Tax Appeal Board aligns its operations to incorporate online hearings in accordance with previously issued Practice Directions Nos. 5 and 6 dated 17<sup>th</sup> April 2020 and 18<sup>th</sup> June 2020 respectively. These protocols are intended to facilitate online hearings by attorneys and other stakeholders to ensure the sanctity of the conduct of certain categories of matters before the Court.
- (2) These protocols shall apply to online hearings for mention and report matters, applications for adjournments, extensions of time or uncontested hearings unless the Court determines otherwise.
- (3) If an online hearing of an appeal is desired, attorneys representing both Parties and a litigant in person together with the Respondent's representative are required to make a joint request to the Registrar of the Tax Appeal Board. This request shall be sent in writing, by letter or email, at least two (2) clear days before the hearing of the matter, accompanied by Parties' reason(s) for

the request for the online hearing. Please note that, if the request is sent by email, such email must be received before 4.00 p.m. at the Tax Appeal Board on the day preceding the two (2) clear days.

- (4) The Court will consider the joint application and inform the Parties in writing or by email via the Registrar as to whether the request will be granted.
- (5) All such requests should be addressed to the Registrar at the Tax Appeal Board, #27, Frederick Street, Port of Spain or emailed to the above address which is **txab@gov.tt**
- (6) The Court may also, of its own volition, suggest that a hearing be held online. Such a suggestion may be made during the course of an oral hearing or by email via the Registrar, but will only be so ordered with the consent of both Parties and their designated representatives. If made during the course of a hearing, such consent may be given orally. If such a suggestion is made in writing from the Court, the Parties must confirm their agreement thereto by letter or by email within two (2) clear days of the date the suggestion was made.
- (7) If a matter is listed for an online hearing, the Court will email log-in details to the Parties at least two clear days before the hearing.
- (8) Zoom will be the Court's video conferencing platform. The Parties are encouraged to utilize the following link to become familiar with this online tool <https://zoom.us/about/>
- (9) It is critical that the parties supply their contact information which will include their email addresses, office phone numbers and mobile phone numbers. Parties are encouraged to use their mobile phones to ensure that they could be easily contacted by the Court in the event of connectivity issues

(10) It is imperative that all Parties log on at least fifteen minutes before the hearing to ensure that the Court is able to resolve any issues that may affect the online hearing of the matter. The Parties are reminded that it is important to test their sound and video settings before the hearing of the appeal. If any issues arise, the Parties can contact the Court by email at **txab@gov.tt** or by telephone at 623-1330, 624-3038 or 627-3314

(11) During the hearing Parties must be cognizant of the following:

- a. To remain within view of their camera
- b. Only persons who are involved in the matter must be in the room, bearing in mind that all proceedings at the Tax Appeal Board must be held *in camera* in accordance with Section 8 (1) of the Tax Appeal Board Act, Chap. 4:50
- c. Parties will only be permitted to remove themselves from the camera's view or leave the hearing while it is in progress with leave of the Court
- d. They must conduct themselves in a manner appropriate to the decorum of a Court
- e. Dress appropriately in a manner befitting an attorney at law or suitable to a Court environment
- f. Parties' microphones will be automatically muted at the start of a meeting. If a participant wishes to address the Court that person must indicate his/her wish to do so by using the "Raise Hand" icon
- g. Parties are not permitted to record or to duplicate the meeting in any form
- h. The orders made by the Tax Appeal Board during the remote hearings will be drawn up by the Registrar.

This measure will take effect from the 15<sup>th</sup> July 2020 and continue thereafter unless otherwise advised.

HH Judge Anthony D.J. Gafoor

Hon. Chairman

Tax Appeal Board

15<sup>th</sup> July 2020